

(D) INVESTIGATION.

(1) ON RECEIPT OF NOTICE OF CERTIFICATION, ANY OBLIGOR WHO DISPUTES THE EXISTENCE OR AMOUNT OF THE ARREARAGE MAY ASK THE ADMINISTRATION TO INVESTIGATE THE ARREARAGE.

(2) ON RECEIPT OF A REQUEST FOR INVESTIGATION FROM THE OBLIGOR, THE ADMINISTRATION SHALL:

(I) CONDUCT AN INVESTIGATION AS TO THE ACCURACY OF THE REPORTED ARREARAGE; AND

(II) IF THE ADMINISTRATION FINDS THAT THERE IS AN ERROR, CORRECT THE AMOUNT OF THE REPORTED ARREARAGE OR WITHDRAW THE CERTIFICATION.

(E) STATE COMPTROLLER NOT TO QUESTION CERTIFICATION.

THE STATE COMPTROLLER MAY NOT QUESTION THE CERTIFICATION MADE BY THE ADMINISTRATION.

(F) DUTIES OF STATE COMPTROLLER.

THE STATE COMPTROLLER SHALL:

(1) WITHHOLD AND PAY TO THE ADMINISTRATION ANY INCOME TAX REFUND DUE TO THE OBLIGOR, IN AN AMOUNT NOT MORE THAN THE AMOUNT OF THE ARREARAGE;

(2) PAY TO THE OBLIGOR ANY PART OF THE INCOME TAX REFUND OVER THE AMOUNT OF THE ARREARAGE; AND

(3) NOTIFY THE OBLIGOR OF:

(I) THE AMOUNT PAID TO THE ADMINISTRATION; AND

(II) THE RIGHTS OF THE OBLIGOR UNDER SUBSECTION (F) OF THIS SECTION.

(G) APPEAL.

(1) ON RECEIPT OF NOTICE OF INTERCEPT FROM THE STATE COMPTROLLER, ANY OBLIGOR WHO DISPUTES THE EXISTENCE OR AMOUNT OF THE ARREARAGE MAY APPEAL TO THE ADMINISTRATION.

(2) IF THE ADMINISTRATION FINDS THAT AN EXCESSIVE AMOUNT WAS WITHHELD FROM THE OBLIGOR'S INCOME TAX REFUND, THE ADMINISTRATION PROMPTLY SHALL PAY TO THE TAXPAYER THE EXCESS AMOUNT WITHHELD.

(G) (H) PRIORITIES AMONG INTERCEPTION REQUESTS.

THE COMPTROLLER SHALL HONOR INTERCEPTION REQUESTS IN THE FOLLOWING ORDER: